U.S. Department of Justice

Office of the United States Trustee
Ohio and Michigan, Region 9

CHAPTER 11 GUIDELINES FOR REGION 9
OPERATING INSTRUCTIONS
AND REPORTING REQUIREMENTS

Section 586(a)(3) of Title 28 of the United States Code provides that the United States Trustee shall supervise the administration of chapter 11 cases within the region for which such United States Trustee is appointed. Pursuant to that section, the United States Trustee for Region 9, comprised of the judicial districts for the states of Ohio and Michigan, has promulgated the following requirements for chapter 11 debtors and trustees.

Timely compliance with each of the following requirements is mandatory. Failure to comply with any requirement may result in the filing of a motion for dismissal or conversion of the case or a motion for appointment of a chapter 11 trustee or examiner.

Any request for amendment to or modification of any of these requirements must be made in writing and approved in writing by the Office of the United States Trustee.

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1. GENERAL REQUIREMENTS

a. The debtor is required to comply in all respects with the Bankruptcy Code and the Bankruptcy Rules and any applicable local rules promulgated by the United States Bankruptcy Court.

b. Notices and copies of all pleadings, stipulations and proposed orders must be served upon the United States Trustee as required by Federal Rules of Bankruptcy Procedure ("FRBP") and the Local Bankruptcy Rules ("LBR").

c. The debtor must pay, in full when due, all obligations arising after the filing of the petition ("postpetition"). This includes not only general business expenses, but all postpetition obligations including:

(1) Wages;
(2) FICA taxes, both employees' and employers' portions;
(3) Withheld federal, state and local payroll taxes, and
(4) All other taxes.
(5) United States Trustee Quarterly Fees and Court Costs.

d. The debtor shall file all federal, state and local tax returns when due, or shall procure an extension from the appropriate taxing authority, unless otherwise provided by the Bankruptcy Code or by order of the Court.

e. The debtor may not employ or pay any professionals (i.e. attorneys, accountants, or appraisers) pursuant to 11 U.S.C. §§ 327 and 330 respectively without a court order. The fee guidelines promulgated by the Office of the United States Trustee shall be applicable to all professionals retained in the case.

f. The debtor may not pay obligations arising before the date of filing of the petition ("prepetition"), except as allowed by the Bankruptcy Code, local rules, or by order of the Court.

g. The debtor shall promptly notify the United States Trustee, in writing, of any and all changes of address of the debtor during the pendency of the case.

2. BOOKS AND RECORDS

The books and records of the debtor should be closed as of the date of the filing of the petition. Provision must be made for separate accounting with respect to prepetition and postpetition accounts and transactions.

3. BANK ACCOUNT REQUIREMENTS

a. All prepetition bank accounts over which the debtor has possession, custody, control, ownership or access must be closed immediately upon the filing of the chapter 11 petition. At the initial debtor interview, the debtor shall deliver to the United States Trustee attached **Form A**, which lists all prepetition bank accounts used by the debtor whether in the name of the debtor or in some other name. Copies of the final statements for closed accounts, the initial statements for the required newly opened accounts and a voided copy of the first check from each account shall also be provided to the United States Trustee.

b. Immediately upon the filing of the petition, a minimum of two new bank accounts must be opened by the debtor at an authorized depository (see subsection (e) of this section). The new accounts should be detailed on Form A attached. The two mandatory new accounts are the general and tax accounts as follows:

> **1.) General Account:** All revenues and receipts and all other income (including wages) received by the chapter 11 debtor shall be deposited into this account. Debtors **may not** engage in cash or any other transactions that do not pass through this account.
>
> **2.) Tax Account:** Sufficient funds to cover tax liabilities must be deposited into this account from the General Account as they accrue. They must be timely paid in the manner specified by the appropriate taxing authorities. If requested by the United States Trustee.
>
> **3.) Payroll Account:** A payroll account may be required if the debtor has more than ten (10) employees or if the United States Trustee specifically requires such an account in cases of ten (10) or less employees.

c. The debtor is obligated to ensure that the bank is directed to send a copy of the monthly bank statements (only) to the United States Trustee. **Banks refusing to perform this service may not hold the funds of bankruptcy estates subject to these requirements.**

d. After the opening of the initial debtor in possession accounts as specified in (b) above, no additional debtor in possession bank accounts or any other bank accounts shall be opened by or on behalf of the debtor during the pendency of the Chapter 11 proceedings without the prior authorization of the Office of the United States Trustee and/or the United States Bankruptcy Court.

e. The United States Trustee's office maintains a list of financial institutions that have executed a Uniform Depository Agreement for Region 9. To obtain a copy of the list, contact your local United States Trustee office. Please note the list is dynamic and changes periodically. If the bank the debtor intends to use is not on the list, please contact your local United States Trustee office for further guidance. He or she will contact the bank and invite them to become an authorized depository. List also available at https://www.justice.gov/ust/ust-regions-r09/region-9-general-information-2.

f. Upon deciding which authorized depository to utilize throughout the bankruptcy process, the debtor is required to execute the Bank Release Waiver provided in Appendix A. The Bank Release Waiver states the debtor is granting the authorized bank, depository and/or financial institution the authority to release all information related to the bankruptcy bank accounts to the Office of the United States Trustee.

4. COMPENSATION OF PRINCIPALS, OFFICERS AND DIRECTORS

a. All compensation or other consideration paid or to be paid from the assets of the estate to principals, officers, directors and insiders, as that term is defined under 11 U.S.C. § 101(31), must be disclosed to the United States Trustee at the initial debtor interview. The disclosure should detail the name and position of the individual employed along with a detailed description of the duties. Attached **Form B** should be utilized to provide this information. A separate Form B is to be used for each officer, director and/or insider.

b. The disclosure should detail the individual's salary history and the amount of compensation paid on a weekly or monthly basis and all perquisites, benefits and considerations of any kind the individual will receive, e.g. use of company vehicles, payment of life or health insurance premiums, reimbursement of expenses, etc.

c. The Notice of Insider Compensation Form should be utilized to provide this information and must be filed with the court and served on the Creditors' Committee or the Twenty Largest Creditors if no committee has been formed, and to any secured creditors that claim an interest in cash collateral.

5. INSURANCE REQUIREMENTS

a. Unless the United States Trustee otherwise directs, the following types of insurance must be maintained and premiums paid when due:

(1) If the debtor has tangible assets susceptible to casualty loss (fire, theft, weather, vandalism, etc.), casualty insurance must be maintained.

(2) If the debtor has employees, workers' compensation insurance and unemployment insurance must be maintained.

(3) If the debtor conducts business operations, general liability and, if appropriate, product liability insurance must be maintained.

(4) Any other coverage customary in the industry or business.

b. The United States Trustee must be provided with proof that the required insurance is being maintained. In fulfillment of this requirement, the debtor shall provide the United States Trustee with a copy of the first page of the binder of all policies prior to the initial interview. **A certificate of insurance from the insurance agent must be provided, indicating the expiration date of each policy and <u>naming the United States Trustee as certificate holder</u>.**

c. The loss/payee beneficiary should be changed to add: "name, debtor in possession". Affirmations that insurance coverage remains current must be filed with the monthly operating reports.

d. **The debtor shall provide notice to the United States Trustee of any change, cancellation or expiration of insurance coverage.**

6. INITIAL DEBTOR INTERVIEW

a. The debtor and counsel must attend an initial interview as soon as practicable after the filing of the petition or appointment of the trustee. See the appendix for the list of the items for list of items to bring to the initial interview. The designated principal(s) most familiar with the debtor's financial affairs must attend the initial meeting.

b. The purpose of the initial interview is to afford the United States Trustee an early opportunity to ascertain the nature and status of the proceeding, establish the financial reporting requirements appropriate for the case, and to answer questions pertaining to these requirements.

c. This interview will be scheduled by the United States Trustee generally within ten working days after the filing or appointment of the trustee. The meetings normally shall be held at the debtor's place of business but may be held at the Office of the United States Trustee or other locations at the discretion of the United States Trustee.

d. At the conclusion of the meeting, the debtor and counsel will be required to sign a certification (Form C) indicating that they have received, understand and agree to comply with the requirements of the United States Trustee.

e. In some instances, the United States Trustee may arrange for the debtor and counsel to meet with the creditors' committee, in order to facilitate the administration of the case.

f. The debtor is required to produce the following at the initial interview:

1). Proof of the establishment of new bank accounts:

(a) General Operating Account
(b) Tax Account
(c) Payroll Account (if required by the United States Trustee)

2). A declaration from the debtor verifying the closing of all prepetition bank accounts and stating the date each account was closed and that all monies were transferred to the new accounts.

3). Proof of the following insurance coverage (i.e., certificates):

(a) General Comprehensive Public Liability Insurance
(b) Fire and Theft Insurance
(c) Workers' Compensation Insurance
(d) Vehicle Insurance
(e) Any Other Insurance Coverage Customary in the Business

4). All federal income tax returns and personal property tax returns (last two years) with all schedules and attachments.

5). Copies of the current year-to-date financial statements and copies of financial statements for the last two fiscal years.

6). Copies of the bank statements and the check register that cover the period four months prior to the bankruptcy filing.

7). Disclosure statement of compensation paid to principals, officers and directors (Form B).

7. BUSINESS PLAN AND CASH PROJECTION

The debtor may be required to provide the United States Trustee with a detailed written strategy for effectuating successful business reorganization. The debtor's plan of action must include a six (6) month projection of cash receipts and disbursements.

8. LISTS OF CREDITORS, SCHEDULES AND STATEMENT OF AFFAIRS.

a. The debtor must comply with FRBP 1007. This rule requires the debtor to file schedules and a statement of financial affairs with the Clerk of the U. S. Bankruptcy Court. A complete list of all creditors and their addresses should be set forth in Schedules D, E and F of the petition.

b. Failure to file all required bankruptcy schedules and the statement of financial affairs within **15 days** of the date of filing or to obtain an extension of time from the court may result in the filing of a motion to dismiss or convert the case or, in the alternative, the appointment of a trustee or examiner.

c. The debtor must file a separate list with the petition containing the names, addresses, phone numbers, email addresses and amounts of claims of the twenty largest unsecured creditors. FRBP 1007(d). This list should **NOT** contain the names of creditors who are "insiders", as that term is defined in 11 U.S.C. 101(31) of the Bankruptcy Code. In addition, the debtor must file a list of all equity security holders of the debtor including complete names, addresses and telephone numbers.

9. CREDITORS' MEETINGS

a. Section 341 of the Bankruptcy Code requires a meeting of creditors in each case. Notice of this meeting, which is scheduled by the United States Trustee, is sent to all creditors by the clerk of court. Where the debtor remains in possession, all principals, officers, directors and

b. Employees familiar with financial affairs and operations must attend. Corporate debtors must be accompanied by legal counsel conversant in the proceeding. **Please note: The debtor in possession must bring to the Section 341 first meeting of creditors the original signed corporate resolution authorizing the filing of the bankruptcy and the original signed bankruptcy petition, schedules, and Statement of Financial Affairs.**

c. After notice has been mailed, a meeting cannot be cancelled or rescheduled to accommodate conflicts with the schedules of debtors, their counsel and other individuals required to attend the meeting. After the initial creditors' meeting, the United States Trustee may continue the meeting to another date and time until the case is dismissed or converted or a plan is confirmed.

10. PERIODIC STATUS CONFERENCES

Subsequent to the conduct of the creditors' meeting, the United States Trustee may conduct periodic status conferences with the debtor, their counsel, the creditors' committee and their counsel. The purpose of these conferences is to ascertain the financial status of the debtor in possession, to determine what progress is being made with respect to formulating a plan of reorganization, and to determine when a plan may be filed.

11. PREPETITION AND POSTPETITION TAXES

a. **Prepetition.** Any prepetition tax return due, but not filed, as of the date of the petition for which there is any tax due, must be filed with the appropriate taxing authority. It is the responsibility of the debtor to ascertain whether there are such unfiled returns and to amend schedules to reflect them as is appropriate.

b. **Postpetition.** All postpetition taxes required to be paid and all postpetition tax returns required to be filed by the laws of the United States or any other state or political subdivision thereof, must be paid and filed by the debtor in a timely manner as required by the respective taxing authorities. With respect to postpetition taxes accruing during the pendency of a case for which there is no specific prepayment requirement, but which enjoy a priority lien or encumbrance against assets of the estate as they accrue (most notably real estate taxes), a cash deposit must be made to the tax account on a monthly prorated basis.

12. REAL PROPERTY QUESTIONNAIRES

a. Every chapter 11 debtor in possession which holds any interest in any parcel of real property, shall provide to the United States Trustee, a completed Real Property Questionnaire (**Form F**). Included within the meaning of the phrase “any interest in any parcel of real property” are real property leases, land sales contracts, open escrows and other transactions under with the debtor presently may not be a titleholder of record.

b. A separate questionnaire is to be filed for each parcel of real property.

13. OPERATING REPORTS

a. **Signed copies of operating reports <u>must be filed</u> with the Court and the Office of the United States Trustee by the 21st day of each month**. The reports shall cover the preceding month. FRBP 2015. In addition, copies of such reports should be served upon the chairperson of creditors' committee(s) and counsel for the committee(s). **Falsification of any of the contents of the operating reports is punishable by law.**

b. The operating reports are used by the United States Trustee to monitor the progress of cases. Also, they enable interested parties to assess whether the business is operating at a sufficient level of profitability to demonstrate feasibility of reorganization.

c. Separate operating reports are required to be filed in each case, even if the cases are jointly administered.

d. The United States Trustee reserves the right to require the debtor to file more detailed or additional reports in order to monitor their financial affairs. 28 U.S.C. § 586(a)(3) and FRBP 2015. This determination will be made at the initial meeting with the United States Trustee and throughout the progress of the case. Such decisions will be based on the overall complexity or other factors present in the case which, in the judgment of the United States Trustee, warrant imposition of additional reporting requirements.

e. After the confirmation of a Chapter 11 plan, the reorganized debtor and/or any post-confirmation entity shall file with the Court a quarterly Post Confirmation Status Report, until an order closing, dismissing, or converting the case is entered by the court. Monthly operating reports are no longer required in a case with a confirmed plan; however, post-confirmation quarterly financial reports are imperative in order to accurately calculate the amount of quarterly fees.

Monthly Operating Report forms and instructions and Post Confirmation Report forms and instructions are available at https://www.justice.gov/ust/chapter-11-operating-reports.

14. QUARTERLY FEES

a. Until a chapter 11 case is **closed, dismissed or converted by the Court,** the United States Trustee Quarterly Fees under 28 U.S.C. § 1930(a)(6) shall be paid as set forth in the schedule published at: https://www.justice.gov/ust/chapter-11-quarterly-fees.

b. The fee must be paid to the United States Trustee for every quarter (including any fraction thereof) from the time the petition is filed until the date of entry of an order dismissing or converting the case or closing a confirmed case. The fee is applicable to each case commenced under chapter 11 regardless of whether the case has been administratively consolidated with any other case.

c. Cases pending during even one day during a quarter will be required to pay the fee applicable to that entire quarter.

d. The debtor is responsible for the prompt and full payment of this fee. The amount varies depending upon the dollar amount of **all disbursements** made during the calendar quarter; however, a minimum fee of $250 is due each quarter even if no disbursements are made during the quarter.

e. All quarterly fees must be paid before a Chapter 11 plan can be confirmed under 11 U.S.C. § 1129(a)(12).

f. Each debtor will receive a bill regarding the fee approximately two weeks prior to each of the due dates noted below. As of September 30, 2025, the United States Trustee Program no longer accepts checks or money orders as forms of payment for chapter 11 quarterly fees.[1] Any checks or money orders received on or after this date will be returned to the sender. All quarterly fee payments must be made electronically through the United States Trustee Program's Pay.gov site located here:

https://www.pay.gov/public/form/start/672415208

g. The party paying quarterly fees will need the ten-digit account number (xxx-xx-xxxxx) and bank account information (account and routing number) to remit quarterly fee payments via Pay.gov. You should follow the instructions on Pay.gov for remitting payment.[2] Please note that you will be required to complete the box requesting your Taxpayer ID on Pay.gov to complete their payment. If a debtor does not have an EIN, you may enter all 9's in this box.Pay.gov allows the use of PayPal as a payment method, thereby enabling parties to make payments without sharing bank account details directly with Pay.gov. However, PayPal has transaction limits, which vary based on account verification status and payment method. Parties wishing to use PayPal to pay quarterly fees should check with PayPal.com directly for more information regarding the monetary cap.

h. Failing to make acceptable electronic payments of quarterly fees through Pay.gov could result in delays in payment and the accrual of interest and other penalties, and legal action for failure to timely remit payment.

i. Anyone who has questions about the payment of chapter 11 quarterly fees should contact their local United States Trustee office.

j. If the quarterly fees are not satisfied, Form E explains the possible consequences that are in addition to the penalties listed below .

[1] On March 25, 2025, President Donald J. Trump signed Executive Order 14247 titled "Modernizing Payments to and From America's Bank Account" (EO 14247). This order aims to modernize the government's payment processes by mandating a transition from traditional paper-based payments to fast and secure electronic payments. In accordance with EO 14247, the United States Trustee Program will no longer accept checks or money orders as forms of payment for chapter 11 quarterly fees.

[2] Automatic debits to business or checking accounts may be blocked by a security feature called ACH Fraud Prevention Filters. ACH Fraud Prevention Filters works by having an allowed list of ACH Company ID's, thereby enabling debits. The agency identification for the United States Trustee Program is 1501000502. This will allow payments being presented for payment to process and not blocked by your bank's ACH Fraud Prevention filters.

QUARTERLY FEE SCHEDULE

You may access the fee schedule here: https://www.justice.gov/ust/chapter-11-quarterly-fees

QUARTERLY FEE DUE DATES

Quarter	Quarter Ending Date	Due Date for Payment
1st (Jan-Feb-Mar)	March 31	April 30
2nd (Apr-May-Jun)	June 30	July 31
3rd (Jul-Aug-Sep)	September 30	October 31
4th (Oct-Nov-Dec)	December 31	January 31

PENALTIES

FAILURE TO TIMELY PAY THE QUARTERLY FEE IS CAUSE FOR CONVERSION OR DISMISSAL OF THE CASE UNDER 11 U.S.C. § 1112(b).

FILING A FALSE REPORT MAY SUBJECT YOU TO CIVIL LIABILITY UNDER 31 U.S.C. §3729(a) AND TO CRIMINAL PENALTIES UNDER 18 U.S.C. § 1621.

Please take notice that failure to pay quarterly fees to the United States Trustee pursuant to 28 U.S.C. § 1930 has additional significant legal consequences. Please be advised that, pursuant to the Debt Collection Improvement Act of 1996, Public law 104-134, Title III, Section 31001(i)(3)(A), 110 Stat. 1321-365, codified at 31 U.S.C. § 3701, as amended, unless a different number of a responsible entity is provided, the United States Trustee intends to use the debtor's Taxpayer Identification Number ("TIN") as reported by the debtor or debtor's counsel in connection with the chapter 11 bankruptcy proceedings for the purpose of collecting and reporting on any delinquencies, including chapter 11 quarterly fees, that are owed to the United States Trustee.

The United States Trustee will provide the TIN to the Department of Treasury for its use in attempting to collect overdue debts. Treasury may take the following steps: (1) submit the debt to the Internal Revenue Offset Program so that the amount owed may be deducted from any payment owing by the federal government, including but not limited to tax refunds; (2) report the delinquency to credit reporting agencies; (3) send collection notices; (4) engage private collection agencies to collect the debt; and (5) engage the United States Attorney's office to sue for collection. Collection costs will be added to the total amount of the debt.

15. OTHER REQUIREMENTS

In addition to the requirements of the United States Trustee detailed above, your attention is called to the following provisions of the Bankruptcy Code and Rules that may impact upon the viability of this proceeding. **Please note that the United States Trustee requires service of a copy of any such pleadings, stipulations and proposed orders filed with the Court. FRBP 9034(f).**

a. **Use of Cash Collateral.** Cash collateral may not be used by the debtor without procuring the consent of the secured creditor or court authorization after notice and hearing.
11 U.S.C. § 363(c)(2). Cash collateral is defined as cash, negotiable instruments, documents of title, securities, deposit accounts, or other cash equivalents in which the estate and an entity other than the estate have an interest. 11 U.S.C. § 363(a). Separate cash collateral accounts must be established and maintained by the debtor. 11 U.S.C. § 363(c)(4).

b. **Obtaining Credit.** The debtor may not obtain credit or incur unsecured debt, other than in the ordinary course of business, without court authorization after notice and hearing. 11 U.S.C. Sec. 364(b). Section 364(c) of the Bankruptcy Code requires court authorization after notice and hearing before obtaining credit or the incurring of debt with priority over certain administrative expenses. Section 364(c) and (d) of the Bankruptcy Code requires court authorization after notice and hearing before obtaining credit or the incurring of debt to be secured by a lien on property of the estate.

c. **Use, Sale or Lease of Property of the Estate**. Section 363(b) of the Bankruptcy Code provides for the use, sale, or lease of property of the estate when such use, sale or lease is not in the ordinary course of business, only after notice and hearing.

d. **Periodic Reports Concerning Related Entities (Form B426)** Rule 2015.3 of the Federal Rules of Bankruptcy Procedure provides the debtor shall file periodic financial reports of the value, operations and profitability of each entity that is not a publicly traded corporation or a debtor in a case under title 11, and in which the estate holds a substantial or controlling interest. FRBR 2015.3(2). The report shall be filed no later than five (5) days before the first date set for the §341 meeting of creditors and every six (6) months thereafter.

16. CHAPTER 11 INDIVIDUAL CASES

Additional requirements for Individual chapter 11 cases include the debtor's completion of credit counseling prior to filing for Chapter 11. An Official Form 22B must be completed and filed and supporting documentation (six months of pay advices and substantiation of all income received by the debtor for the six months prior to filing for bankruptcy) should be provided to the United States Trustee at the initial debtor's interview ("IDI").

For additional reference information for individual chapter 11 cases please see the following Bankruptcy Code Sections: §1115, §1123(a) (8), § 1127 (e), § 1129(a) (15) and §1141 (d) (5).

17. SMALL BUSINESS CHAPTER 11 CASES

Definition of a Small Business Case. The Bankruptcy Abuse and Prevention and Consumer Act of 2005 defines "small business debtor" as a debtor and any debtor affiliates that have in aggregate no more than $2.73 million (excluding debts owed to one or more affiliates or insiders) of non-contingent, liquidated secured and unsecured debt, and that are not in the business of owning or operating real property. 11 U.S.C. Sec. 101(51C)

Obligations of Small Businesses. The small business debtor's obligations include: filing the most recent balance sheet, statement of operations, cash flow statement, and federal income tax return at the time the petition is filed; if those documents are not available, filing a statement under penalty of perjury that the documents do not exist; filing schedules and the Statement of Financial Affairs within 30 days after the petition date. 11 U.S.C. Sec. 1116

Deadline for filing The Plan. With certain limited exceptions, the small business debtor must file its reorganization plan and disclosure statement within 300 days of the petition date and obtain confirmation of the plan within 45 days thereafter. 11 U.S.C. Sec. 1121 (e)

18. WEBSITES

Additional information may appear on the United States Trustee's web site:

http://www.usdoj.gov/ust/index.htm

APPENDIX LIST

APPENDIX A – All items listed (if applicable) are to be completed by the Debtor and submitted at or prior to the initial debtor's conference.

Checklist of Items to be Provided to the U.S. Trustee

Bank Release Waiver

Form A – Declaration Concerning Bank Accounts

Form B – Disclosure of Compensation of Principal, Officer, Director or Insider (Complete Form B for all Principals, Officers, Directors, or Insiders as needed)

Form C – Certification and Receipt of Operating Instructions and Reporting Requirements

Form D – List of Individuals and Entities Associated with, Affiliated with and/or Related to Debtor

Form E – Disclosure of Intent to use Taxpayer Identifying Number for the Purpose of Collecting and Reporting Delinquent Quarterly Fees

Form F – Real Property Questionnaire

Form G – Schedule of Unfiled Tax Returns

Form H – Forecast for First Three Full Months

Form I – Schedule of Secured Debt and Leases

Monthly Operating Report forms and instructions and Post Confirmation Report forms and instructions are available at https://www.justice.gov/ust/chapter-11-operating-reports

U.S. Department of Justice
Office of the United States Trustee Ohio and Michigan, Region 9

Checklist of Items to be Provided to the U.S. Trustee

The Debtor should submit the following items at or prior to the initial debtor's conference:

Certificate of Insurance – Liability coverage with this office listed as a Certificate Holder.

Copies of Property, Liability, and Auto Insurance binders, evidence of D&O policies, (if applicable) including umbrella policies with this office listed as a Certificate Holder, and confirmation of DIP designated as beneficiary.

An executed release of information for the U.S. Trustee ("UST") to access banks, depositories and financial institutions

Workers Compensation Certificate

Federal Income Tax Returns filed in the past two years together with all related schedules and attachments.

Audited Year End Financial Statements for the past two years (Balance Sheet, Income Statement, Cash Flow Statement, etc. including footnotes) if available, if not unaudited statements are acceptable.

A voided check from each new debtor in possession account.

Signature cards for each new debtor in possession account.

Sales/Purchase agreement if any assets or part of the business was sold within the last two years.

Copies of all bank statements and check register that cover the period four months prior to the bankruptcy filing.

If the Debtor in Possession is an Individual (Individual Chapter 11 filers only), the Debtor must also submit:

- Six months of pay advices and any other documentation of income that was used to determine the current monthly income as reported on Form 22B,and any supporting calculations.
- Copy of the last two years of any business federal tax returns the debtor owns a 20% or more interest in.

The following forms must be completed, signed and submitted at or prior to the initial debtor's conference (if any of the forms are not applicable, they should be completed as "N/A", signed and submitted):

Bank Release Waiver

Form A- Declaration Concerning Bank Accounts

Form B - Compensation Disclosure

Form C - Receipt Certification

Form D - List of Individuals & Entities Associates

Form G - Schedule of tax returns not filed, associated tax liability and the respective time period (income, payroll, unemployment, sales, excise and workers' compensation)

Form H - Forecast for first 3 full months

Form I - Schedule of Secured Debt and Leases

U.S. Department of Justice
Office of the United States Trustee
Ohio and Michigan, Region 9

CASE STATUS QUESTIONNAIRE

Date____________________

Case Name:____

Case Number:____

Contact Person:______________________________Phone Number______________

Email:____________________________

Joint Admin? YES NO

BUSINESS INFORMATION

Function:____

Number of employees (approx.)______________Date started/Incorp:_____________

Corporate offices, Partners:
(Attach pages if necessary)
Name / Title / %of ownership / Salary (past 12mos)

____

____

____

____

____

Conditions which caused the Chapter 11 petition to be filed: ___________________

____

Proposed plan of reorganization:____

____

Financial condition as of filing date: (estimates are acceptable)

Cash:_________________________ Inventory:______________________________

A/R:_________________________ Amount uncollectable:___________________

Furniture & Equip.______________ Vehicles:_______________________________

Real estate YES / NO – fill out real estate questionnaire if any.

A/R from officers:____

Other significant assets:____

LIABILITIES

Unsecured / Trade Accounts____

Taxes:____

Wages:____

Rent:____

Accounts or Notes payable to officers:________________________________

Secured Debts:

Secured Party / Amount / Collateral

____

____

____

Insurance coverage:
Agent_____________________Phone #___________________

Type of coverage:____

____

____

Identify those creditors that are known "insiders" ________________________

____

I hereby certify that the information provided above is true and correct to the best of my information and belief. Date________ ______________________________

Debtor

By:__________________________

Its:_________________________

U.S. Department of Justice
Office of the United States Trustee
Ohio and Michigan, Region 9

BANK RELEASE WAIVER

To: All Banks, Depositories and Financial Institutions

I, the undersigned, hereby authorize all banks, depositories and financial institutions (hereafter collectively "Depositories") to release to the United States Trustee, Region 9, and successors in office ("UST"), or UST's designee, any and all information requested by UST regarding any and all deposit accounts maintained by the undersigned ("Bankruptcy Accounts") at all Depositories and containing estate funds, trust funds, and operating expense funds in or related to cases administered by the undersigned under the provisions of title 11, United States Code ("Bankruptcy Code") (all such accounts being hereafter collectively referred to as "Bankruptcy Accounts"), at any time. This Release authorizes Depositories to provide to UST all information pertaining to Bankruptcy Accounts, including, but not limited to, copies of bank statements, deposit slips, checks, electronic images, Image Replacement Documents, withdrawal slips, debits, or any other document evidencing any transaction affecting any Bankruptcy Accounts.

This Release shall remain in full force and effect so long as any Bankruptcy Accounts are maintained at any Depositories, whether or not the undersigned is administering cases under the Bankruptcy Code.

Date Signed:

_______________________ (Signature)

_______________________ (Printed Name and Title)

____

_______________________ (Name(s) of Debtor-in-Possession)

_______________________ (Address)

____

____

_______________________ (Address)

____

____

_______________________ (Signature)

_______________________ (Printed Name and Title)

____

_______________________ (Name(s) of Debtor-in-

_______________________ (Address)

____

____

_______________________ Possession) (Signature)

_______________________ (Printed Name and Title)

____

_______________________ (Name(s) of Debtor-in-Possession)

VERIFICATION

I, the undersigned, hereby declare under the penalty of perjury that the foregoing Release is being voluntarily signed and delivered to UST for the benefit of UST and all Depositories, and with the understanding and expectation that all Depositories will rely on, and all Depositories may rely on, the foregoing provisions of the Release.

_______________________ (Signature)

Dated:_______________________

FORM A
DECLARATION CONCERNING BANK ACCOUNTS

Case Name: ______________________________

Case Number: ______________________________

I hereby declare under penalty of perjury that the following is a list of all prepetition bank accounts used by the debtor during the year preceding the filing of the bankruptcy petition, whether in the name of the debtor, or in another name other than that of the debtor:

Name of Bank	Account Number	Is account 'Open' or 'Closed'?	If account is 'Closed,' indicate date closed	$ balance at time of closing
______________________________	_______________	____________	______________	$
______________________________	_______________	____________		$
______________________________	_______________	____________	______________	$
______________________________	_______________	____________		$

OR

______I have contacted the bank and initiated closing procedures as of _____ , 202_ , and that the accounts will be closed as soon as the bank completes the closeout process/procedure.

______I further declare under penalty of perjury that all funds have been transferred to debtor in possession accounts and that said accounts consist of the following:

Type of account	Account number	Name of Bank
General Checking Account No.	_________________	____
Payroll Checking Account No.	_________________	____
Tax Checking Account No.	_________________	____
Cash Collateral Account No.	_________________	____
Other	_________________	____

The information provided above is true and correct to be best of my knowledge and belief.

Dated:____________________

____
Signature of Debtor or Debtor's Representative

____
Title/Position

FORM B
DISCLOSURE OF COMPENSATION OF
PRINCIPAL, OFFICER, DIRECTOR OR INSIDER

Name: ________________ Capacity: Principal

Title:____________________

Officer

Director

Insider

Detailed Description of Duties:

____
____
____
____

Current Compensation Paid:	Weekly	or Monthly
	______________	______________
Current Benefits Received:	Weekly	or Monthly
Health Insurance	______________	______________
Life Insurance	______________	______________
Retirement	______________	______________
Company Vehicle	______________	______________
Entertainment	______________	______________
Travel	______________	______________
Other Benefits	______________	______________
CURRENT TOTAL:	Weekly	or Monthly
	______________	______________
Prior Annual Salary Total:	$ ____________	

Dated: ________________

____
Principal, Officer, Director, Insider

FORM C
CERTIFICATION AND RECEIPT OF OPERATING INSTRUCTIONS AND REPORTING REQUIREMENTS

Case Name: ______________________________

Case Number: ______________________________

I hereby certify that I have received from the Office of the United States Trustee the Operating Instructions and Reporting Requirements for Chapter 11 Cases in the matter of:

_________________________ _________________________
Name of Debtor Case No.

The following person(s) are designated for contact in matters pertaining to compliance with the Operating Instructions and Reporting Requirements for Chapter 11 Cases, including monthly operating reports, payment of quarterly fees, banking arrangements, maintenance of insurance, and other matters referenced in the checklist of items to be provided to the United States Trustee.

____
Name Title/Position

Mailing Address: ____

Daytime Telephone Number: ____

Fax Number: _____ Email Address: ___________________________

Further, I understand and agree to perform in accordance with the instructions and requirements, and that I am authorized to certify on behalf of the estate.

Dated:_________________

____
Debtor

____
Title/Position

____
Counsel for Debtor

FORM D
LIST OF INDIVIDUALS AND ENTITIES ASSOCIATED WITH, AFFILIATED WITH AND/OR RELATED TO DEBTOR

Case Name: ______________________________

Case Number: ______________________________

I. Please identity all 'insiders' of the debtor [*as the term is defined pursuant to 11 U.S.C. 101(31)*] who could be defined as such in the year preceding the filing of the Chapter 11 petition.

NAME OF INSIDER	*TITLE/POSITION*	*NATURE OF AFFILIATION OR RELATIONSHIP WITH DEBTOR*

II. Identify all entities associated with or related to the debtor including, but not limited to joint venturers, subsidiaries and parent corporations. This list should also include 'affiliates' of the debtor as the term is defined pursuant to 11 U.S.C. 101(2).

____

____

____

____

____

The information provided above is true and correct to be best of my knowledge and belief.

Dated:________________________

____
Signature of Debtor or Debtor's Representative

____
Title/Position

FORM E
DISCLOSURE OF INTENT TO USE TAXPAYER IDENTIFYING NUMBER FOR THE PURPOSE OF COLLECTING AND REPORTING DELINQUENT QUARTERLY FEES OWED TO THE UNITED STATES TRUSTEE PURSUANT TO 28 U.S.C. 1930(A)(6)

Case Name: ______________________________

Case Number: ______________________________

Please be advised that, pursuant to the Debt Collection Improvements Act of 1996, Public Law 104-134, Title III, § 31001(i)(3)(A), 110 Stat. 1321-365, codified at 31 U.S.C. § 3701, the United States Trustee intends to use the debtor's Taxpayer Identifying Number ("TIN") as reported by the debtor or debtor's counsel in connection with the chapter 11 bankruptcy proceedings for the purpose of collecting and reporting on any delinquent debt, including chapter 11 quarterly fees, that are owed to the United States Trustee.

The United States Trustee will provide the debtor's TIN to the Department of Treasury for its use in attempting to collect overdue debts. Treasury may take the following steps: (1) submit the debt to the Internal Revenue Service Offset Program so that the amount owed may be deducted from any payment made by the federal government to the debtor, including but not limited to tax refunds; (2) report the delinquency to credit reporting agencies, (3) send collection notices to the debtor, (4) engage private collection agencies to collect the debt, and (5) engage the United States Attorney's office to sue for collection. Collection costs will be added to the total amount of the debt.

I acknowledge receipt and have read the above statement.

Dated:________________________

____
Signature of Debtor or Debtor's Representative

____
Title/Position

FORM F
REAL PROPERTY QUESTIONNAIRE

Attorney or Professional Name, Address, Telephone and FAX	
UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OHIO	
In re: Debtor	Chapter 11 Case Number
	REAL PROPERTY QUESTIONNAIRE CHECK ONE BOX: [] Owned [] Being Purchased Leased

Within 15 days after the filing of the petition, every Chapter 11 Debtor in Possession which holds any interest in any parcel of real property, shall file with the court and provide a conformed copy to the United States Trustee, a completed Real Property Questionnaire. Included within the meaning of the phrase "any interest in any parcel of real property" are real property leases, land sales contracts, open escrows and other transactions under with the Debtor presently may not be a titleholder of record.

The United States Trustee deems the requested information necessary to carry out his statutory responsibilities to monitor and evaluate all pending Chapter 11 cases in this District. Therefore, failure to timely and fully submit this form for each parcel of real property may result in the filing of a motion to dismiss this case, to convert this case to one under Chapter 7 or for the appointment of a Chapter 11 Trustee. Consequently, the Debtor is required to fully answer each question contained in each section of this Questionnaire that applies to the particular parcel of real property involved. A separate Questionnaire is to be filed for each parcel of real property. If additional space is required for any answer, and continuation sheet specifying the Section and Question involved should be attached.

SECTION ONE: PROPERTY OWNED OR BEING PURCHASED BY DEBTOR
A. Address of property including county and state in which it is located:
B. Legal Description of Property (i.e. Lot and Tract Number, including Tax Assessor's I.D. Number)
C. Percentage interest in the property owned by the Debtor:
D. **Date of Debtor's Acquisition of the Property:** Purchase Price: $
E. Type of real property (i.e., single family residence, condominium, apartment bldg., office bldg., commercial, industrial, unimproved.)
F. Description of property (i.e. square footage, number of units, number of offices, amenities, condition):

G. Development status of property:
(1) Permits (type, date issued, expiration date):

(2) In construction (date of commencement, estimated date and cost of completion, name of construction lender):

(3) Rehabilitation (specify nature, cost and status of rehabilitation effort):

H. Present Fair Market Value: $

I. State source and basis of the above fair market value: (attach a copy of latest appraisal)

J. Does the property meet all federal, state, and local requirements including, but not limited to; health, building, safety, OSHA, earthquake and fire regulations?
[] YES [] NO (If the answer is "NO," briefly explain and attach copies of any complaints, citations and/or recorded documents which specify the substance of the alleged violations)

K. State the name of the titleholder of records as of the date of the filing of the Petition:

L. State the name of the Grantor of the property to the titleholder set forth in "K" above:

M. Is the titleholder, specified in "K" above, the Debtor in this Chapter 11 proceeding? [] YES [] NO (If "NO," explain why the titleholder and the Debtor are different persons/entities)

N. State the date of the last transfer of any interest in the property and the name of the transferor and transferee:

O. Was title to the property transferred to the Debtor within ninety (90) days prior to the filing of the Chapter 11 Petition? [] YES [] NO (If "YES," state the reason for the transfer)

P. If the Debtor is a partnership, did all of the general partners consent to the filing of the Chapter 11 Petition?
[] YES [] NO (If "YES," attach documentation to indicate such consent was given by all partners, if "NO," explain all why did not consent and identify each non-consenting partner).

Q. Is the property currently occupied? [] YES [] NO

R. Does the Debtor, its principals or any other person or entity related to the Debtor or its principals occupy or use any portion of the property? [] YES [] NO (If "YES," state the name of the tenant, nature of the relationship to the Debtor, and terms of the agreement, if any)

S. Does any other person/entity other than the Debtor use, lease or occupy any portion of the property? [] YES [] NO (If "YES", state name of each person/entity, whether it is relation, affiliated or doing business with the Debtor or any principal of the Debtor, and state the terms of such use, lease or occupancy)

T. Has the Bankruptcy Petition been recorded in the Office of the Recorder of the county in which this property is located? [] YES [] NO (If "YES," state the Date of Recordation and Instrument Number or Book and Page Number)

SECTION TWO: FINANCIAL STATUS OF OWNED PROPERTY

A. List Voluntary encumbrances of record against the property (e.g. mortgages, stipulated judgments):

Lender Name	Current Principal Balance	Installment Amount	Frequency (Mo/Qtr/Yr)
1st:			
2nd:			
3rd:			
4th:			

Maturity Date	Date of Last Payment	Number of Delinquent Installments
1st:		
2nd:		
3rd:		
4th:		

B. List involuntary encumbrances of record against the property (tax, mechanic's and other liens, judgments, lis pendens):

Type of lien	Amount Claimed	Date of recordation

C. Was a Notice of Default and/or a Notice of Sale recorded prior to the filing of the bankruptcy petition? [] YES [] NO (If "YES," state which document was recorded, the name of the lender, and the date of recordation)

D. Property Taxes:

(1) Assessed value of property per latest real property Tax Bill $

(2) Annual taxes and installment due dates:

(3) Indicate the due dates and amounts of any Tax Bills which have not been paid:

SECTION THREE: SALE OF PROPERTY

A. Has a real estate broker been employed? [] YES [] NO (If "YES," state the name of the broker, name of the salesperson, date employed, company name, address and telephone number and the listing agreement expiration date)

B. Has an application to employ the broker been filed with the court? [] YES [] NO

C. How long as the property been listed or advertised for sale with the current broker?

D. Has any written offer been received? [] YES [] NO (If "YES," state the terms of each such written offer)

E. What is the date the property was first listed for sale with any broker?

F. What is the current listing price? (attach a copy of the listing agreement) $

G. Have other attempts been made to sell the property? [] YES [] NO (If AYES,@for each such attempt, state the date, asking price and result)

H. Explain other alternatives considered as to the disposition of the property (i.e. refinancing, capital infusion, stipulation with lender):

SECTION FOUR: PURCHASE OF PROPERTY

A. Is the Debtor currently purchasing this parcel of real property? [] YES [] NO (If "YES," state the name, address and telephone number of the seller)

B. Is the Debtor a party to a land Sales Contract or other arrangement by which actual title is to be taken at some point in the future? [] YES [] NO (If "YES," attach a copy of any written documents which state the terms of such transaction).

C. If an escrow has been opened, state the escrow company name, name of escrow officer, address, and telephone number: (attach a copy of the purchase agreement and Escrow Instruction

D. What is the purchase price? $

SECTION FIVE: PROPERTY LEASED BY DEBTOR AS LESSEE

A. Address of property including county and state in which it is located:

B. Type of real property (i.e., Single family residence, condominium, apartment bldg., office bldg., commercial, industrial, unimproved):

C. Description of property (i.e. square footage, number of units, number of offices, amenities, condition)?

D.	Is the Debtor or any principal of the Debtor affiliated with or related to the lessor? [] YES [] NO (If "YES," explain the relationship)
E.	Does a written lease exist? [] YES [] NO (If "YES," attach a copy of the lease).
F.	Lease payment amount: $ per [] Month [] Quarter [] Year
G.	Number of prepetition delinquent payments:
H:	Total dollar amount of prepetition delinquent lease and related payments: $
I.	Specify the type, amount and date of any deposits paid to the lessor (i.e., security deposits, first and last months=rent)
J.	Describe provisions in the lease for increases in the lease payments:
K.	Describe type of lease (i.e. triple net, minimum plus percentage of sales, gross lease) and state basic lease terms:
L.	When did the lease commence? When is the lease termination date?
M.	Does the lease provide any options to extend the term of the lease? [] YES [] NO (If "YES," describe each option)
N.	List the improvements made and fixtures installed by the Debtor (i.e., items so attached or integrated with the property so as to render them legally non-removable) and state the cost:

SECTION SIX: INSURANCE

A. State the following as to each policy of insurance (attach a copy of each current policy of insurance):

Type of Insurance	Name of Ins Agent	Ins Company	Policy Number	Amt of Coverage	Exp Date

B. If any policy payments are delinquent, so state and provide the amount and number of installments that are past due:

SECTION SEVEN: INCOME FROM RENTAL OF PROPERTY
A. What is the actual gross monthly income being received from rental of the property? $
B. What is the current occupancy rate and the square footage presently being leased (please attach a current “rent roll”)?
C. If the property were fully leased, state the anticipated gross monthly income: $
D. Itemize the total monthly expenses *excluding* debt service:
E. Is there any person or entity managing the property? [] YES [] NO (If “YES,” state the name, address, and telephone number of the managing person/company and attach a copy of the management company’s fidelity bond)
F. What are the terms of the management agreement? (If written, attach a copy of the agreement)
G. Is the manager of the property related to or affiliated with the Debtor in any way? [] YES [] NO (If “YES,” explain the relationship or affiliation)
H. Is any person and/or entity occupying any portion of the property at a reduced rental rate or at no rental charge? [] YES [] NO (If “YES,” explain fully)

I declare under penalty of perjury that the answers contained in the foregoing Real Property Questionnaire are true and correct to the best of my knowledge, information and belief. I have full authority to make the above answers on behalf of the debtor in possession.

Dated:

Print Name and Title of Authorized Agent for Debtor in Possession

Signature of Authorized Agent for Debtor in Possession

Form G

Schedule of Unfiled Tax Returns *

*** Please circle any delinquent/ non filed returns at respective period**

Quarter Ending/ Year Ending	2025	2024	2023	2022
Federal Income Tax Return	2025	2024	2023	2022
State Income Tax Return	2025	2024	2023	2022
Federal 941 Quarter Ending	1/31/2025	1/31/2024	1/31/2023	1/31/2022
	4/30/2025	4/30/2024	4/30/2023	4/30/2022
	6/30/2025	6/30/2024	6/30/2023	6/30/2022
	12/31/2025	12/31/2024	12/31/2023	12/31/2022
State Withholding Taxes	1/31/2025	1/31/2024	1/31/2023	1/31/2022
Quarter Ending	4/30/2025	4/30/2024	4/30/2023	4/30/2022
	6/30/2025	6/30/2024	6/30/2023	6/30/2022
	12/31/2025	12/31/2024	12/31/2023	12/31/2022
Federal Unemployment	2025	2024	2023	2022
Real Estate Tax	2025	2024	2023	2022
First Half				
Second Half				
Sales Taxes Monthly or semi-annually	2025	2024	2023	2022

Form H
Financial Forecast for First Three Full Months of Filing

Month Ending	First Month	Second Month	Third Month
Income/ Sales			
Cost of Sales			
Profit			
Expenses			
Executive Compensation			
Employee Salaries			
Benefits and Pension			
Payroll Taxes			
Other Taxes			
Rent & Lease Payments			
Interest Payments			
Auto & Truck Expenses			
Insurance			
Depreciation			
Repairs & Maintenance			
Advertising Expenses			
Supplies office Expenses			
Net Profit			

Steps that will be taken to improve profitability, please also indicate date of action & savings.

1)

2)

3)

Debtor: Case No: Preparer: Date:

Form I
Schedule of Secured Debt and Leases

Property Description	Secured Creditor / Lessor	Fair Market Value	Current Secured Bal. Amount	Date of Last Payment	Amount of Last Payment	Contractual Mthly Pmt Amount	Interest Rate	Scheduled Final Pymt Date
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
16.								
17.								
18.								
19.								
20.								
21.								

I hereby certify, under penalty of perjury, that the information provided herein is true and correct to the best of my knowledge and belief.

Dated:__________________________

____

Signature of Debtor or Debtor's Representative Who Prepared this Form Title/Position

____

Title/Position